
Report to Audit and Finance Committee

Date of Meeting: 15 March 2018

Subject: Council Financial Performance 2017/18 – December Outturn

Report by: Chief Accountant

Purpose

- 1.1 This paper provides an update on the financial performance of the Council in respect of both revenue and capital spend for the current financial year, 2017/18.

2.0 Recommendations

2.1 The Committee is asked to note:

2.1.1 The forecast General Fund revenue underspend for the year of (£0.661m).

2.1.2 Progress on delivering planned savings in the year.

2.1.3 The favourable forecast outturn of £0.656m on the Housing Revenue Account.

2.1.4 The underspend in General Services capital of £5.713m of which £2.102m is grant income received earlier than anticipated and £3.589m is proposed to be carried forward to 2018/19.

2.1.5 The forecasted underspend on HRA capital of £4.139m of which £0.447m is additional income from house and land sales. £0.051m of the underspend is proposed to be carried forward with the balance been taken as an underspend within the year.

2.2 Background

This report summarises the draft financial position of the Council for the financial year ended 31st March 2018. This report consolidates all of the detailed service financial data to provide a corporate position. The report also provides detail of individual Service positions. The forecast Outturn position reflected in this report will be reviewed and updated throughout the year by service managers with the support of Accountancy.

3.0 General Fund Revenue

3.1 Appendix A to this paper sets out the actual spend for each service area.

- 3.2 Overall the Council's net service expenditure this year is forecasting an underspend of (£0.661m) for the year ended 31st March 2018. This is a favourable increase of (£0.165m) since the October forecast reported to this Committee in January. Management action continues to restrict spend to only committed or essential spend.
- 3.3 Overall service expenditure is projecting an underspend of (£0.434m) and a further underspend within the Loans Fund of (£0.77m) and Council Tax over-recovery of income (£0.150m). Most services are forecasting an underspend however this is offset by a projected overspend of £1.196m within Corporate Services which relates to unachievable savings in the year. The projected underspend also contains £0.525m for Universal Credit which is being met through underspends elsewhere within the Housing Service. Committed levels of spend will continue to be maintained and updated forecasts provided during the year.
- 3.4 Table 1 below provides an overview of the Council's outturn position within each Service Expenditure area. The commentary aims to flag the **key** reasons for material variances from the approved budget.

Table 1: Summary of Service Budget Variances

Service	Annual Budget 2017/18	Projected Over/(underspend) at 31st March 2018	Variance to Budget %	Previous reported over/(under) spend August	Movement
Resources & Governance	£5.900m	(£0.400m)	(6.8%)	(£0.245m)	(£0.155m)
<p>Resources and Governance is projecting an underspend of (£0.400m), resulting in a favourable movement of (£0.155m).</p> <p>The main variances are detailed below:-</p> <p>Accountancy is reporting an underspend of (£0.035m), resulting in movement of (£0.023m). The underspend and movement are due mainly to staffing as a result of deferred recruitment to vacancies.</p> <p>Governance is projecting an underspend of (£0.090m), resulting in movement of £0.005m. The underspend is attributable to staff vacancies and the movement reflects an up to date position on the filling of these vacancies.</p> <p>IT is reporting an underspend of (£0.116m), resulting in a movement of (£0.027m). The underspend is primarily attributed to staff vacancies (£0.137m) and a further (£0.025m) underspend in agency payments within software maintenance. These are offset by an overspend in Supplies and Services £0.043m, mainly on telephones and various other small overspends. The movement is in relation to a revised forecast on computer hardware purchase and maintenance.</p> <p>Legal and Democracy is reporting an underspend of (£0.040m), resulting in a movement of (£0.010m). This is due to deferred recruitment to vacancies within the team.</p> <p>Corporate Training is reporting an underspend of (£0.020m) in Council wide training as result of management action for essential spend only. There is no movement this</p>					

forecast.

Elections is projecting an underspend and movement of (£0.101m). This underspend and movement reflects the actual and projected costs now that actual elections to be held by the end of the financial year are now known.

Service	Annual Budget 2017/18	Projected Over/(underspend) at 31st March 2018	Variance to Budget %	Previous reported over/(under) spend October	Movement
Strategy and Customer Services	£6.079m	(£0.273m)	(4.5%)	(£0.180m)	(£0.093m)

Strategy and Customer Services is projecting a total spend of £5.806m at the end of 2017/18, resulting in a net underspend of (£0.273m). This is a favourable movement of (£0.093m) from that previously reported; reflecting the service's implementation of the corporate requirement to ensure temporarily that there is no avoidable expenditures.

The main areas of variance are detailed below:-

Business Support is forecasting an underspend of (£0.130m) by the year end, an increase of (£0.014m) from October as staff leave to take up new posts. Overall, the underspend is mainly attributable to in-year staffing vacancies and subsequent delays in filling posts.

Strategy & Performance is now forecasting an underspend of (£0.014m) from a previously reported marginal overspend. This includes a realignment of budget for the grants to the private halls, resulting in a revised forecast for third party payments of (£0.012m).

Customer Services (which includes Leisure) is forecasting that there will be an underspend of (£0.102m) by the year end. This is an increase of (£0.052m) from the previous forecast. The increase is as a result of current levels of income received increasing the forecast. The remainder of the underspend continues to relate mainly to savings in Libraries staffing as a result of on ongoing managed workforce contraction.

Leisure Services continues to forecast an underspend of (£0.023m). This is in respect of the Gartmorn Dam Centre at (£0.030m) no longer operated by the Council and has been offered as a saving for 2018/19. This underspend is offset by a £0.007m overspend in the Leisure Bowl subsidy as a result of a contractual inflationary increase.

Service	Annual Budget 2017/18	Projected Over/(underspend) at 31st March 2018	Variance to Budget %	Previous reported over/(under) spend August	Movement
Development and Environment Services	£14.787m	(£0.573m)	(3.9%)	(£0.205m)	(£0.368)

D&E is reporting an underspend of (£0.573m), resulting in a movement of (£0.368m).

The Main variances are detailed below:-

Development Services is reporting an underspend of (£0.121m), resulting in a movement since last outturn of (£0.057m). The underspend is due to a reduction in expected throughput of clients in Clacks Works, coupled with a revised forecast of costs in the Ochil Landscape Partnership. The movement is due to two large planning applications expected before the end of the financial year (South Dollar and East Stirling Street). There is also an expected increase in building warrants. In addition, there is a underspend due to the lack of engagement with the third sector within clacks works and an underspend in agency spend and tourism.

Environmental Services is projecting an underspend of (£0.266m) resulting in a movement of (£0.352m). The underspend and movement are primarily due to the reforecast of waste treatment and street care (£0.189m) underspend, (£0.267m) movement. Previous outturn included costs for inflated contract renewals. The contracts have not been renewed as expected but instead are continuing on an extension basis. Other underspend and movement are in fleet due to diesel, grounds maintenance due to less spend on equipment and higher income than expected and burial grounds are forecasting more income than expected. These have been reforecast on the basis of the actuals to date.

Facilities are reporting an overspend of £0.130m and a movement of £0.029m. Overspend is within cleaning and is due to unachieved savings in previous years. The movement is due to an updated forecast on staffing within cleaning.

Regulatory Services are reporting an underspend of (£0.070m), resulting in a movement of (£0.012m). The underspend and movement are mainly due to staff vacancies. Contributing to the movement, is an increase in income from pest control (£5k).

Roads & Transportation is projecting an overspend of £0.042m resulting in a movement of £0.134m. The underspend and movement are mainly due to the impact of the unexpected harsh winter. There have been increased costs for salt, gritters, tractors and labour. There is also lower income from internal contracts expected due to the harsh winter.

Catering is reporting an underspend of (£0.046m), resulting in a movement of (£0.027m). The movement and underspend are due to revised detailed forecasts of costs and income.

Energy Management is reporting an underspend of (£0.244m), resulting in a movement of (£0.084m). Underspend is due to fluctuations in energy usage. Movement is due to a revised insurance forecast (£0.094m). This has been offset slightly by increased spend on utilities £0.010m.

Service	Annual Budget 2017/18	Projected Over/(underspend) at 31st March 2018	Variance to Budget %	Previous reported over/(under) spend August	Movement
Social Services	£14.167m	(£0.098m)	(1.7)%	£0.001m	(£0.099m)

The budget for Social Services above relates to Services for Children and Families, Criminal Justice and Management and Strategy. The IJB budget for Health and Social Care Partnership Budget covering Adults Services is now managed separately as this

outturn is the responsibility of the IJB.

The Service is projecting an underspend at the year end of (£0.098m), a favourable movement of (£0.099m) since the last report. The service is experiencing continuing pressures within Fostering and Adoption with projected overspend of £0.263m, offset by projected underspends on residential schools (£0.287m) and employees (£0.031m).

Whilst demand for services is volatile, management is actively monitoring expenditure and is managing demand pressures through continued controls over recruitment, including two vacancies for Service Managers.

Since the October forecast the service is showing an improved position, with the forecast outturn improving by £0.098m. This is as a result of an updated staffing forecast and a more favourable income projection.

Service	Annual Budget 2017/18	Projected Over/(underspend) at 31st March 2018	Variance to Budget %	Previous reported over/(under) spend August	Movement
Education	£47.569	£0.026m	0.05%	£0.040m	(£0.014m)

Education is forecasting an overspend of £0.026m in comparison to the previously reported overspend of £0.040m. This is summarised as follows:

Early Years Devolved, Primary Devolved, Additional Support Needs (ASN) Devolved and Secondary Devolved are forecast on budget as any under or overspends are carried forward to the next financial year for the respective establishments.

Business Management is forecasting to overspend by £0.066m, in relation to an unachievable staffing saving. The movement of £0.049m relates to part of this saving no longer being eligible to charge to capital.

Early Years Non Devolved is forecast to underspend by (£0.091m). Underspends in staffing costs within Nursery schools of (£0.289m) part offset by Supply overspend of £0.068m and Out Of School forecast staffing overspend of £0.077m, £0.028m Facilities charge and a shortfall in income of £0.059m. Within Centrally Held there is a projected underspend of (£0.063m) and £0.028m overspend on Speech and Language. The movement of (£0.095m) is due mainly to staffing (£0.094m) and compensating variances on Insurance £0.008m, Speech & Language £0.028m Income £0.012m and other Supplies and Services (£0.046m).

Secondary Non Devolved is forecasting to underspend by (£0.255m) due to an underspend within supply cover due to a shortage of supply teachers (£0.216m) and a reduction in planned expenditure of (£0.035m) within Curriculum For Excellence. The movement of (£0.015m) relates to the reduction in planned expenditure Curriculum for Excellence (£0.035m), School Transport Contracts (£0.011m) part offset by a £0.016m increase in Insurance charges and an increase in staffing projections of £0.015m.

ASN Non Devolved is forecasting to overspend by £0.241m. This consists of £0.184m for school transport for children with additional support needs and a related staffing overspend of £0.043m. There is an overspend of £0.023m relating to purchase of

specialist equipment for schools and £0.014m for additional speech and language therapy costs. There are also other small staffing underspends totalling (£0.013m). The movement of £0.146m relates to an increase the forecast for pupil transport £0.158m, Travel Escorts £0.011m and Insurance costs £0.08m along with more accurate staffing information (£0.031m).

Primary Non Devolved is forecasting to overspend by £0.222m. This relates mainly to Teachers Flexibility which is showing £0.247m overspend due to underachievement of the cash saving target and a reduction in Probationers funding from the Scottish Govt of £0.100m. An underspend in Reduced Class Contact Time (RCCT) of (£0.108m) is offset by overspends in Centrally Held areas of £0.086m. There are other small underspends of (£0.007m) in supply cover and £0.004m relating to various small over / (unders). The movement of (£0.047m) relates to a forecast increase in underspends in Devolved budgets being returned to Flexibility (£0.100m), an additional provision for return of Probationers funding £0.010m, increased Insurance of £0.023m, School Transport £0.007m and an increase in Centrally Held expenditure of £0.014m.

Sports Development, Sports Primary, School Crossing Patrols and Educational Psychology are projecting a combined overspend of £0.010m mainly due to an overspend in staffing in the PE team £0.036m partly offset by small underspends across other areas.

Youth & Adult Services is forecasting to underspend by (£0.070m) of which (£0.059m) relates to over-achievement in income. There are also small over/underspends across various areas. The movement of (£0.018m) relates to additional Income for Opportunities For All.

Schools PPP is reporting an underspend of (£0.098m) which is a movement of (£0.024m) from the last report. The underspend and movement is due to agreed deductions in service delivery from the original contract.

Service	Annual Budget 2017/18	Projected Over/(underspend) at 31st March 2018	Variance to Budget %	Previous reported over/(under) spend October	Movement
Housing	£6.218m	(£0.244m)	(3.9%)	(£0.509m)	£0.265m

The Service is forecasting net expenditure of £5.974m an underspend of (£0.244m). It is expected that £0.274m will be identified as Earmarked Reserves in respect of £0.173m for the Vulnerable Persons Relocation scheme, £0.060m of Affordable Housing Council tax funding and £0.041m for grant payments by the Scottish Welfare Fund. This would equate to an overspend of £0.030m an increase of £0.539m from the previous forecast. This is in respect of an increase in Public Buildings maintenance and a reduction in DWP Grant income for Benefits.

There are a number of drivers for this position:-

Saving on employee related expenditure (£0.397m). This has been a result of the service

having a greater number of Voluntary Redundancy acceptances than anticipated, equating to a further 8% reduction in the staffing budget. The remainder is as a result of a planned management of vacancies in line with the service reviewing the Revenues structure which was reported to the Scrutiny committee in August. This follows completion of the movement of the current tenant rent management to the Housing patch teams. Re-alignment of the revenues staffing budget forms part of the service proposals for 2018/19.

Public building costs and maintenance is forecasting to be overspent by £0.652m an increase of £0.397m from the previous forecast. This includes the running costs of the school estate, CAPs and leisure buildings. The £0.652m includes an unfunded demand pressure of £0.129m to account for the rates revaluation and increase in the rate poundage. Previous budget and policy decisions to focus repairs on wind & water tight only on public buildings, has resulted in additional expenditure on catch up repairs in this financial year. The reason for the increase from the previous forecast is the requirement for Property Contracts and Skanska to carry out reactive repairs along with urgent repairs required that ensure we are compliant with all Health and Safety, Fire and mandatory compliance recommendations.

Revenues Service is forecasting to receive (£0.159m) additional income over budget from Council Tax costs retained and Agency Income. The Councils Housing Benefits budget allowance is at present forecast to underspend by (£0.736m). This has reduced by £0.131m as the impact of universal credit starts to reduce the DWP grant. This is the amount of budget the council retains to pay housing benefits as not all rental amounts achieve or attract full DWP subsidy to cover the rent. This includes (£0.232m) for income due for Housing Benefit overpayments. The budget also includes additional DHP income from the Scottish Government, and now expected draw down of (£0.050m) Tranche 2 funding still to be received for mitigation of Bedroom Tax. The service is continuing where possible to maximise the use of this grant spend.

As previously reported, the Homeless Income and HB Subsidy budgets continue to be unpredictable due to the introduction of Universal Credit and some adjustment for HB regulation announcements. At present the service is currently running bi-weekly updates from both the Housing benefit system and the ledger to ensure appropriate monitoring and tracking are in place due to the its unpredictable nature.

There has been a reduction in the income pressure from homeless rents from the previous outturn reported to January committee. It is now suggested that the income shortfall maybe closer to £0.525m a decrease of £0.159m. However, as with the Housing benefit expenditure this continues to be monitored. Demand for the use of the Homelessness service continues to be heavy with the requirement to rent more properties from HRA and furnish them resulting in an overspend of £0.112m.

The forecast has identified underspends in the VPR scheme, Scottish Welfare fund and Affordable Housing this time around that will increase the underspend but will require to be earmarked and not impact on the available General Fund Reserve.

Service	Annual Budget 2017/18	Projected Over/(underspend) at 31st March 2018	Variance to Budget %	Previous reported over/(under) spend October	Movement
Executive Team	£0.437m	(£0.016m)	(3.7%)	(£0.011m)	(£0.005m)

The Executive Team are forecasting to come in (£0.016m) under budget which is an increase of (£0.005m) from the previous forecast.

Supplies and Services are forecast to underspend by (£0.014m) in respect of Professional Fees not spent (£0.006m) and the budgeted COSLA Subscription now paid from Resources and Governance (£0.007m) along with a small underspend in staff travel expenses. The underspend of (£0.006m) in professional fees has been identified as an earmarked reserve for 2018/19 to carry out planned pieces of work.

Service	Annual Budget 2017/18	Projected Over/(underspend) at 31st March 2018	Variance to Budget %	Previous reported over/(under) spend August	Movement
Corporate Adjustments	(£1.196m)	£1.196m	100%	£0.801m	£0.395m

The budget includes a number of Corporate Savings of £0.280m held centrally with related underspends shown within Service outturns. The projected overspend also includes the underachievement of savings in the year namely; Unsocial Hours, Service redesign, and VS.

Service	Annual Budget 2017/18	Projected Over/(underspend) at 31st March 2018	Variance to Budget %	Previous reported over/(under) spend August	Movement
Non Distributed Costs	£1.312m	£0m	0%	£0m	£0m

Non distributed costs are currently forecast to come in on budget. This is reviewed as TVR's and VS packages are agreed throughout the year.

Service	Annual Budget 2017/18	Projected Over/(underspend) at 31st March 2018	Variance to Budget %	Previous reported over/(under) spend August	Movement
Total	£95.273m	(£0.434m)	(0.46%)	(£0.308m)	(£0.126m)

3.5 Appendix A also highlights a number of non-service expenditure and income areas of the Council budget (not detailed in Table 1). Within non-service expenditure the loans fund budget is projecting an underspend of (£0.077m) and an increased projection for Council Tax income of (£0.150m) due to increased collection rates. This results in a projected net underspend of (£0.661m).

3.6 2017/18 Savings Progress

The 2017/18 budget incorporated approved savings of £6.8m. £4.6m (67%) are forecast as achieved, with up to a further £0.7m (10%) likely to be achieved in the year. Table 2 below sets out the position for each of the savings categories.

Table 2: Budgeted 2017/18 savings progress

Savings Category	Savings full year 17/18 (£000)	Green (£000)	Amber (£000)	Red (£000)
Policy Savings	1,951	1,011	0	940
Management Efficiencies	2,737	1,859	628	250
Managed Contraction of Workforce	391	389	2	0
Service Redesign	463	378	0	85
Budget Savings from Year 2 Approved in 16-17	1,262	937	69	256
Total	6,804	4,574	699	1,531

3.7 Services have been asked to identify compensatory savings for those that will not be achieved during 2017/18. Any unachieved savings are reflected within Service underspends and the overall forecasted underspend for the Council. Appendices E to I provide further detail of the progress on delivering savings within each service.

3.8. Earmarked Reserves

In addition to service expenditure there is a total of £3.806m, as approved by Council, set aside for specific purposes or requirements. As at end December a sum of £121k has been drawn down against these earmarked reserves.

Reserves will continue to be drawn down throughout the year as expenditure is incurred or released back to uncommitted reserves if no longer required.

3.9 Financial Risks

3.9.1 Revenues Service

As first reported to the Audit and Finance Committee 7th September, a risk has been identified in the Revenues Service in respect of the rollout of Universal Credit (UC) and the impact on the Housing Benefit Subsidy budget. The most significant risk highlighted was the impact on the benefit levels relating to temporary accommodation. Work continues to refine the current position in relation to temporary accommodation and at present the expected shortfall based on the existing modelling and projections is £0.525m which is a reduction from the previous forecast of £0.674m. This pressure of £0.525m has been incorporated within the outturns above and there are compensating savings elsewhere within the Service that help mitigate this pressure.

3.9.2 Provisions

At the 31st March 2017 the Council set aside sums in respect of future liabilities for Equal Pay, Insurance, PPP and a Damages Claim. Work is ongoing in relation to PPP as detailed in the report which was brought to council in September. The table below provides a summary of the movements to date and expected year end balance.

Table 3: Provisions

Provision	Balance at 31st March 2017 (£000)	Notified Amounts to be paid in the year (£000)	Amounts expected to be utilised in the year (£000)	Anticipated Closing balance at 31st March 2018 (£000)
Equal Pay	92	61	31	0
Insurance	26	0	3	23
Legal Case – PPP	50	15	35	0
Damages Claim	150	9	141	0
Total	318	85	210	23

3.9.3 Contingent Liabilities

The Council reported 4 Contingent Liabilities at 31st March 2017. These are areas where the Council may have a future obligation to make a payment however, the timescale and quantification is not known. The Council reported Contingent Liabilities in respect of: Equal Pay, Insurance, a Health and Safety Case and PPP.

As at 31st December these Contingent Liabilities are still in existence and no further information is available either to remove or quantify any potential liability.

3.9.4 Unbudgeted Unavoidable Spend

To the end of December there have been four Deaths in Service. This is not something that is provided for due to its uncertain nature. The Deaths in Service costs of £51k are absorbed by Services within existing budget and are included within the outturns shown above.

3.10 Capital Receipts

Capital receipts expected to be received up to 31st March 2017 were £1.452m and £0.622m from the Economic Stimulus Fund which was used in full to support the budget 2017/18 budget. The capital receipts balance at the 31st March 2017 was £0.263m and the Economic Stimulus Fund balance was £0.622m. In the year to date the Council has received receipts of £0.975m, and are projecting to receive further receipts of £0.255m in the year which will exceed the budget requirement of £2.074m for 2017/18 by £0.041m. Additional properties are currently being prepared for sale and marketed from which further receipts are expected during the 2018/19 financial year.

3.11 Social Services Adult Care

Adult Social work services are delegated to Clackmannanshire and Stirling Health and Social Care Partnership. These services are forecast to spend £16.737m, £1.396m more than the agreed transfer. This is a favourable movement of (£0.377m) since the last report. This overspend has no impact on the current Council forecasted position as any additional contribution over and above the budgeted transfer would need to be agreed by Council.

A separate financial report on the services delegated to the Partnership is attached to this agenda.

4.0 Housing Revenue Account

- 4.1 Appendix B to this paper sets out the summary budget for the Housing Revenue Account for this year in accordance with its Business Plan. It is forecast that the Service will achieve a surplus in the year of £5.781m which is £0.656m greater than budgeted and £0.411m greater than the October forecast.
- 4.2 The explanation for the increase in the surplus can be attributed to two areas. The Loan Charges forecast has been recalculated the impact of which is a decrease in the forecast expenditure of £0.176m. More detailed work has been carried out on the income and expenditure forecasts for Property Contracts. This has resulted in the income forecast increasing by £0.329m being offset by compensating additional expenditure on Material and Contractors of £0.100m.
- 4.3 Employee Related Expenditure is at present forecast to be a £0.522m saving for the year. This is £0.025m less than the previous forecast as there has been a death in service payment and increased overtime with the recent bad

weather. The underspend continues to relate to posts that are vacant through voluntary severance and turnover. The Service has been working during the year to complete the restructure. This includes examining requests for voluntary severance to see if these posts are still required.

- 4.4 Premises Related Expenditure is forecasting a saving of £0.139m for the year. This is an increase of £0.022m more than previously forecast. The predicted increase in Void levels towards the end of the year has not materialised resulting in a decrease in the forecast Void Rent loss of £0.034. This has been offset by extra insurance costs of £0.010m. The use of Private Contractors to turn around the Voids will continue until the end of the year. This budget will be carefully monitored between now and March with the placing of work to a Private Contractor only done after careful consideration.
- 4.5 Transport Related Expenditure is forecast to be on budget. Supplies and Services are forecasting an underspend of £0.017m. This has reduced by £0.126m from October as the associated expenditure on direct materials and contractors on income generating capital contracts has been revised. This examination of income for charging work has resulted in the forecast being £0.129m more than budget an increase of expected income of £0.329m from that forecast in October.
- 4.6 Offsetting the above underspends is a shortfall in Rental Income of £0.221m this is in relation to the higher than forecast House Sales.

5.0 Capital

5.1 General Services

5.2 Appendix C to this paper details the General Services capital programme for the period ended 31st December 2017 where individual projects are listed within the various asset management plans.

5.3 Overall, the General Services capital programme has projected an underspend of £4.166m against the £15.980m gross budget and an underspend of £5.713m against the £7.926m net budget, which is mainly due to the revised timing of project expenditure for larger school estate projects and an early grant receipt received from Scottish Futures Trust for Tullibody South Campus.

5.4 A summary of the projected outturn position for each of the Asset plans is shown in the table below.

Table 4 General Services Capital Budget Variances

Asset Management Strategy Plan	Budget (£000)	Projected as at 31st Dec 2017 (£000)	Over / (under) Spend (£000)	Comments
Corporate	12,072	8,077	(3,995)	Revised timing of project expenditure for Craigbank Primary £0.6m, Network

Asset Management Strategy Plan	Budget (£000)	Projected as at 31st Dec 2017 (£000)	Over / (under) Spend (£000)	Comments
				Infrastructure £0.19m, Clackmannan Regeneration £0.45m, Clackmannan Primary £1.1m, Alva Primary £0.45m, City Deal £0.25m and New Cemetery £0.18m
Property	81	66	(10)	New childcare residential unit not being taken forward £15k saving transferred to Kellibank/Forthbank Depots upgrade
Roads	2,563	2,452	(111)	Revised timing of project expenditure for Flood Prevention £0.02m and Cycle Routes £0.08m
Lands	30	30	0	Projected to be on budget at the year end
Fleet	634	634	0	Projected to be on budget at the year end
IT	615	565	(50)	Revised timing of project expenditure on Social Services Integrated System £0.05m
Total Capital Expenditure	15,980	11,814	(4,166)	
Income	(8,054)	(9,601)	(1,547)	Early grant receipt received from Scottish Futures Trust for Tullibody South Campus
Net Capital Programme	7,926	2,213	(5,713)	

Housing Revenue Account

- 5.5 Appendix D to this paper details the HRA capital programme for the current year where individual projects are listed within the various asset management plans.
- 5.6 The current net HRA Capital Budget is £11.102m. Expenditure is forecast to be £4.139m less than budget. At present it is anticipated that only £0.051m will require to be carried forward.
- 5.7 16% of the underspend is attributed to the increased council house sales income, and the additional energy efficiency grant funding. It is felt that the programme at the start of the year was too ambitious, particularly given the significant commitment to the Clackmannan school project. The limited (£0.051m) carry forward, and the absences of any significant deterioration of the housing stock as a result of the programme delays, support that assessment. Higher than expected levels of trades absence were also experienced during the year which did not help with programme delivery.

5.8 The major projects that contribute to the underspend of £4.088m are detailed in Table 5 below and comments are also recorded in Appendix D:

Table 5 HRA Capital Budget Major Variances

Project	Variance (£000)	Comments
Roof & Render Upgrading	(1,212)	The programme has been re-profiled and is more realistic moving forward at £1m per year.
Energy Efficiency Works	(513)	A grant of £230k was received from the Scottish Government due to the good progress made by the Council on ESSH Compliance. The Bowmar CESP project will now be taken forward as part of the Roof and Render programme to allow for a more sustainable solution to be found.
Kitchen Replacement	(1,056)	The window and kitchen replacement programme was delayed to allow upgrade works to be carried out at Clackmannan and Alva Primary Schools over the summer. The Kitchen replacement programme started on site in September 2017. Good progress is now being made on this.
Electrical Rewiring	(438)	Work is being back programmed until 2018/19. The contract for the 4 year measured term is currently being procured. Should resource capacity become available with in-house trades these can also be utilised.
Off the Shelf Purchase	(360)	Three suitable units have become available and may be purchased.
Income from Sale of Council Property & Land	(447)	Sales that did not complete by March 2017.

6.0 Conclusions

6.1 General Services revenue spend is anticipated to record an underspend of (£0.661m).

6.2 Of the £6.8m approved savings, £4.6m is forecast to be achieved and up to a further £0.7m is likely to be achieved in the year.

6.3 The Housing Revenue Account is anticipating an underspend of £0.656m.

6.4 The draft outturn for the capital programme indicates an underspend in the year (including carry forwards) of £5.713m on General Services Capital. Detail on each project is shown in Appendix C.

6.5 The HRA Capital Programme indicates a forecasted underspend of £4.088m, including additional income from house & land sales £0.447m.

7.0 Sustainability Implications

7.1 None

8.0 Resource Implications

8.1 Financial Details

8.2 The full financial implications of the recommendations are set out in the report. This includes a reference to full life cycle costs where appropriate. Yes

8.3 Finance have been consulted and have agreed the financial implications as set out in the report. Yes

8.4 Staffing

8.5 None

9.0 Exempt Reports

9.1 Is this report exempt? Yes (please detail the reasons for exemption below) No

10.0 Declarations

The recommendations contained within this report support or implement our Corporate Priorities and Council Policies.

(1) **Our Priorities** (Please double click on the check box)

- The area has a positive image and attracts people and businesses
- Our communities are more cohesive and inclusive
- People are better skilled, trained and ready for learning and employment
- Our communities are safer
- Vulnerable people and families are supported
- Substance misuse and its effects are reduced
- Health is improving and health inequalities are reducing
- The environment is protected and enhanced for all
- The Council is effective, efficient and recognised for excellence

(2) **Council Policies** (Please detail)

11.0 Equalities Impact

11.1 Have you undertaken the required equalities impact assessment to ensure that no groups are adversely affected by the recommendations?
Yes No

12.0 Legality

12.1 It has been confirmed that in adopting the recommendations contained in this report, the Council is acting within its legal powers. Yes

13.0 Appendices

13.1 Please list any appendices attached to this report. If there are no appendices, please state "none".

Appendix A Council summary of expenditure

Appendix B HRA Revenues

Appendix C General Services Capital

Appendix D HRA Capital

Appendices E - I Corporate Savings Position

14.0 Background Papers

14.1 Have you used other documents to compile your report? (All documents must be kept available by the author for public inspection for four years from the date of meeting at which the report is considered)

Yes (please list the documents below) No

Author(s)

NAME	DESIGNATION	TEL NO / EXTENSION
Lindsay Sim	Chief Accountant	2078

Approved by

NAME	DESIGNATION	SIGNATURE
Stephen Coulter	Head of Resources & Governance	Signed: S Coulter
Nikki Bridle	Depute Chief Executive	Signed: N Bridle

Council Summary 2017/18



Clackmannanshire
Council
www.clacks.gov.uk

Comhairle Siorrachd
Chlach Mhanann

As at 31st December 2017

	Annual Budget 2017/18	Forecast to March 2018	Variance Forecast to Budget	Variance Forecast to Budget	ious Reported Variance	Movement
	£'000	£'000	£'000	%	£'000	£'000
Resource & Governance	5,900	5,500	(400)	(6.79)	(245)	(155)
Strategy & Customer Services	6,079	5,806	(273)	(4.49)	(180)	(93)
	11,979	11,306	(673)	(5.62)	(426)	(248)
less allocated to non general fund	(1,305)	(1,305)	0	0.00	0	0
	10,674	10,001	(673)	(6.31)	(426)	(248)
Executive Team	437	421	(16)	(3.66)	(11)	(5)
Development & Environmental	14,787	14,214	(573)	(3.88)	(205)	(368)
Education Service	47,569	47,543	(26)	(0.05)	40	(66)
Housing & Community Safety	6,218	5,974	(244)	(3.92)	(509)	265
Social Services	14,167	14,069	(98)	(0.69)	1	(99)
Corporate Services	(1,196)	0	1,196	(100.00)	801	395
Misc Services - Non Distributed Costs	1,312	1,312	0	0.00	0	0
Services Expenditure	93,968	93,534	(434)	(0.46)	(308)	(126)
Add Requisitions from Joint Boards						
Central Scotland Valuation	381	381	0	0.00	0	0
Health & Social Care Partnership	15,341	15,341	0	0.00	0	0
	109,690	109,256	(434)	(0.40)	(308)	(126)
Add/Deduct						
Interest on Revenue Balances	(91)	(91)	0	0.00	0	0
Loans Fund Contribution	9,538	9,461	(77)	(0.81)	(188)	111
Contribution to Bad Debt Provision	200	200	0	0.00	0	0
	119,337	118,826	(511)	(0.43)	(496)	(15)
Sources of Funding						
General Revenue Funding/Non-Dome	(91,744)	(91,744)	0	0	0	0
Council Tax	(20,192)	(20,342)	(150)	1	0	(150)
Council Tax Reduction Scheme	(3,626)	(3,626)	0	0	0	0
Contribution from Reserves	(1,457)	(1,457)	0	0	0	0
Capital Stimulus Fund	(622)	(622)	0	0	0	0
Application of unapplied Capital recei	(1,452)	(1,452)	0	0	0	0
Contribution from Earmarked Reserve	(121)	(121)	0	0	0	0
Contribution from Uncommitted Reser	(123)	(123)	0	0	0	0
	(119,337)	(119,487)	(150)	1	0	(150)
Projected (Surplus)/Shortfall	0	(661)	(661)	0	(496)	(165)

Service Summary - Housing Revenue Account



Clackmannanshire
Council

www.clacksweb.org.uk

Description	Annual Budget for 2017/18	Budget to end of December	Actual to end of December	Annual forecast for 2017/18	Forecast v Budget	YTD Actual v Budget
Employee Related Expenditure						
Chief Officers Gross Salaries	54,330	40,748	36,985	50,191	(4,139)	(3,763)
Chief Officers Employers Superann	11,681	8,761	8,381	11,303	(378)	(380)
Chief Officers Employers NIC	8,871	6,653	4,470	6,081	(2,789)	(2,183)
Single Status Gross Salaries	5,368,688	4,026,516	3,573,091	4,763,071	(605,617)	(453,425)
Single Status Employers Superann	1,111,589	833,691	757,556	1,005,343	(106,246)	(76,135)
Single Status Employers NIC	474,452	355,839	350,073	464,784	(9,668)	(5,766)
Single Status Overtime	157,220	117,915	144,863	198,013	40,793	26,948
Single Status Absence Pay	0	0	80,346	80,584	80,584	80,346
General Manual Gross Salaries	0	0	71	71	71	71
General Manual Employers NIC	0	0	26	26	26	26
General Manual Overtime	0	0	189	189	189	189
Long Service Awards	900	675	894	1,350	450	219
Childcare Vouchers Admin Costs	2,000	1,500	333	176	(1,824)	(1,167)
Employee Management Costs	0	0	748	315	315	748
Conference Expenses And Subsistence	2,000	1,500	820	1,070	(930)	(680)
Superannuation Lump Sums	0	0	79,271	79,256	79,256	79,271
Superannuation Lump Sums Teachers	0	0	0	0	0	0
Severance Payments	0	0	16,489	16,489	16,489	16,489
Death In Service Payments	0	0	0	12,866	12,866	0
Recruitment Expenses	1,000	750	1,720	3,700	2,700	970
Staff Training	81,350	61,013	8,471	56,772	(24,578)	(52,541)
Employee Related Expenditure Total	7,274,080	5,455,560	5,064,795	6,751,650	(522,430)	(390,765)
Premises Related Expenditure						
Corporate Building Repairs	0	0	25,978	40,000	40,000	25,978
Annual Maintenance External Provider	256,000	192,000	(4,344)	123,100	(132,900)	(196,344)
Service Requested Building Repairs	0	0	36	0	0	36
Grounds Maintenance	0	0	8,731	5,000	5,000	8,731
Service Charge	0	0	282	280	280	282
Cleaning & Hygiene Materials	11,250	8,438	492	710	(10,540)	(7,945)
Gas	4,000	3,000	2,599	4,030	30	(401)
Electricity	16,000	12,000	12,204	16,630	630	204
Void Rent Loss	480,870	360,653	277,665	401,290	(79,580)	(82,988)
Rates	2,500	1,875	5,103	7,876	5,376	3,228
Council Tax	20,000	15,000	0	10,000	(10,000)	(15,000)
Property Insurance	200,000	150,000	143,672	153,320	(46,680)	(6,328)
Bad Debt Provision	250,000	187,500	0	338,000	88,000	(187,500)
Building Costs - Recharges Internal	80,000	60,000	0	91,000	11,000	(60,000)
Cleaning Services Internal recharge	10,000	7,500	0	0	(10,000)	(7,500)
Land Services - Internal Recharges	0	0	881	0	0	881
Premises Related Expenditure Total	1,330,620	997,965	473,299	1,191,236	(139,384)	(524,666)
Transport Related Expenditure						
Vehicles - Materials	0	0	9,650	0	0	9,650
Short Term Vehicle Hire	2,500	1,875	9,114	12,500	10,000	7,239
Staff Travel Mileage Expenses	26,000	19,500	14,300	19,883	(6,117)	(5,200)
Vehicles - Maintenance Recharges	343,830	257,873	7,664	331,500	(12,330)	(250,209)
Vehicles - General Consumables	350	263	0	0	(350)	(263)
Transport Related Expenditure Total	372,680	279,510	40,728	363,884	(8,796)	(238,782)
Supplies and Services						
Purchase Of Equipment	20,870	15,653	19,456	30,230	9,360	3,803
Purchase Of Furniture	0	0	326	2,530	2,530	326
Materials (issued from Stock)	711,700	533,775	450,634	634,370	(77,330)	(83,141)
Materials - Direct purchases from supp	334,000	250,500	324,085	475,100	141,100	73,585
General Consumables (small items)	40,000	30,000	27,799	40,000	(0)	(2,201)
Per Capita English	0	0	7	0	0	7
Equipment Maintenance	12,500	9,375	4,008	9,100	(3,400)	(5,367)
Equipment Rental/Leasing	15,000	11,250	13,705	15,000	0	2,455
Scaffold Hire	57,500	43,125	6,164	15,000	(42,500)	(36,961)
Medical Supplies	1,000	750	0	0	(1,000)	(750)
Catering Disposables	0	0	96	0	0	96
Hospitality	100	75	48	0	(100)	(27)
Uniforms & Clothing	13,480	10,110	709	1,840	(11,640)	(9,401)
Office Equipment - Purchases	1,150	862	92	100	(1,050)	(771)
Printing & Photocopying	5,800	4,350	2,140	3,375	(2,425)	(2,210)
Stationery	2,000	1,500	5,355	7,460	5,460	3,855
Publications	500	375	0	0	(500)	(375)
Insurance	31,620	23,715	27,875	27,857	(3,763)	4,160
Professional Fees	34,100	25,575	6,601	18,915	(15,185)	(18,974)
Performing Rights	300	225	0	300	(0)	(225)
Per Capita Strategic Improvement Fun	0	0	0	0	0	0
Postages	5,010	3,758	5,940	11,720	6,710	2,182
Legal Expenses	6,000	4,500	14,783	19,740	13,740	10,283
Subscriptions	18,500	13,875	6,038	5,879	(12,621)	(7,837)
Telephones	150	113	101	150	0	(11)

Mobile Telephones	32,980	24,735	(1,918)	32,000	(980)	(26,653)
Computer Hardware Purchase	3,400	2,550	0	0	(3,400)	(2,550)
Computer Software Maint.	96,450	72,338	31,141	75,950	(20,500)	(41,196)
Computer Peripherals	0	0	43,760	(0)	(0)	43,760
Carriage	0	0	0	0	0	0
Supplies and Services Total	1,444,110	1,083,083	988,943	1,426,616	(17,494)	(94,140)
Third Party Payments						
Other Council Accounts	522,200	391,650	254,047	439,370	(82,830)	(137,603)
Property - Internal Recharges	0	0	100	100	100	100
Voluntary Organisations Payment	14,400	10,800	22,800	31,400	17,000	12,000
Payments To Contractors	44,250	33,188	58,787	8,310	(35,940)	25,600
Payment To Subcontractor	281,500	211,125	218,410	336,140	54,640	7,285
Other Agencies Payment	0	0	0	0	0	0
Payments to Individuals (services provi	10,000	7,500	65	100	(9,900)	(7,435)
Interest on Debit Balance	0	0	(132)	(130)	(130)	(132)
Third Party Payments Total	872,350	654,262	554,077	815,290	(57,060)	(100,186)
Transfer Payments						
Payments To Individuals (no service pr	0	0	25	0	0	25
Transfer Payments Total	0	0	25	0	0	25
Support Services						
Accountancy	1,189,410	892,058	0	1,189,410	0	(892,058)
IT	0	0	0	0	(0)	0
Human Resources	0	0	0	0	(0)	0
Legal	0	0	0	0	(0)	0
Support Services Total	1,189,410	892,058	0	1,189,410	0	(892,058)
Capital Financing Costs						
Loans Fund Interest	1,457,000	1,092,750	0	1,447,020	(9,980)	(1,092,750)
Debt Management Expenses	29,000	21,750	0	26,710	(2,290)	(21,750)
Principal Repayments	1,533,000	1,149,750	0	1,569,960	36,960	(1,149,750)
Capital Financing Costs Total	3,019,000	2,264,250	0	3,043,690	24,690	(2,264,250)
Total Gross Expenditure	15,502,250	11,626,687	7,121,866	14,781,776	(720,475)	(4,504,821)
Income						
Charges for Services Standard VAT	(25,000)	(18,750)	(37,117)	(35,140)	(10,140)	(18,367)
Charges for Services Reduced VAT	0	0	0	0	0	0
Subscriptions	0	0	507	500	500	507
Other Income	(22,240)	(16,680)	(36,188)	(34,267)	(12,027)	(19,508)
Housing Rents	(18,925,000)	(14,193,750)	(14,495,786)	(18,704,300)	220,700	(302,036)
General Rents	(61,000)	(45,750)	(68,880)	(67,190)	(6,190)	(23,130)
Interest(Revenue Balance)	(11,640)	(8,730)	0	(11,640)	0	8,730
Internal Trading Contract	(1,582,370)	(1,186,778)	(353,629)	(1,710,994)	(128,624)	833,148
Income Total	(20,627,250)	(15,470,438)	(14,991,094)	(20,563,031)	64,219	479,344
Net Expenditure	(5,125,000)	(3,843,750)	(7,869,228)	(5,781,255)	(656,255)	(4,025,478)

				RESPONSIBLE OFFICER	Amended Budget 17/18 £	Expenditure as at 31.12.17 £	Income as at 31.12.17 £	Net Expenditure as at 31.12.17 £	Projected out-turn to 31.3.18 £	Projected (Under) / Over spend as at 31.3.18 £	Projected (Under) / Over spend October 17 £	Movement from October to December £	Comments	Savings £	Carry Forward to 18/19 £	Projected (Under) / Over spend as at 31.3.18 £	
(A)	Corporate Asset Management Strategy :																
Project code Alloo Area																	
10000	A1	Schools ICT Replacement	Alloo Academy	J Munro	47,000	38,485		38,485	47,000	0	-	-	Work being carried out Q2 & Q3			0	
10006	A3	Park Primary School	Alloo	E Turnbull	264,040	260,028		260,028	264,040	0	-	-	Delays in the Phase 3 heating installation. Majority of works to be undertaken in Quarter 2 & 3			0	
10003	A4	CCTV Equipment	Alloo	Tony Carman	75,000	14,601		14,601	75,000	0	-	-				0	
10040	A5	St Mungo's Primary School	Alloo	E Turnbull	1,000	0		0	1,000	0	-	-	Feasibility studies in 17/18	0		0	
10008	A9	Heritage Improvements	Alloo	Complete	24,790	2,778		2,778	24,790	0	-	-	Final Invoices for 16/17 project			0	
10133	A46	ALLOA SECONDARY SCHOOL SUPPORT	Alloo	E Turnbull	11,000	11,792		11,792	12,000	1,000	-	1,000	Majority of works to be undertaken in Quarter 2 & 3	1,000		1,000	
10136	A51	Regeneration Speirs Centre	Alloo		74,280	87,879		87,879	87,879	13,599	11,920	1,679	Project complete	13,599		13,599	
10137	A53	Alloo Town Hall	Alloo	Complete	9,720	1,200		1,200	9,720	0	-	-	Final Invoices only for 16/17 project			0	
10150	A54	Bowmar Area Enhancements	Alloo	Complete	8,870	0		0	8,870	0	-	-	Final Invoices only for 16/17 project			0	
10138	A55	Kelliebank	Alloo	J Percy	0	0		0	0	0	0	-	Project not proceeding - budget transferred to 2 replacement projects (Kelliebank Depot Improvements/Forthbank Depot Improvements)		0	0	
10169	A55	Kelliebank Depot Improvements	Alloo	J Percy	215,000	38,374		38,374	95,000	(120,000)	15,000	(135,000)	Council Approval received for redirection of budget New project added - funded from release of project 10138 addn £15k b/f from future years 10138 17/18 spend less than anticipated, £120 cfw to 18/19	0	(120,000)	(120,000)	
10168	A55	Forthbank Depot Improvements	Alloo	J Percy	100,000	0		0	70,000	(30,000)	0	(30,000)	Council Approval received for redirection of budget New project added - funded from release of project 10138 reduction in anticipated spend £30k cfwd 18/19		(30,000)	(30,000)	
TOTAL Alloo Area					830,700	482,661	0	482,661	695,299	(135,401)	26,920	(162,321)		14,599	(150,000)	(135,401)	
Tullibody/ Sauchie/ Clackmannan Area																	
10011	A12	Schools ICT Replacement	Lornhill Academy	J Munro	46,000	40,493		40,493	46,000	0	-	0	Work being carried out Q2 to Q3 (summer and oct breaks)			0	
10012	A13	Sauchie Hall Locality Hub	Sauchie	B Forbes	90,000	2,220		2,220	0	(90,000)	(90,000)	0	Due to structural issues a survey and feasibility study is required which has delayed this project.		(90,000)	(90,000)	
10122	A14	Deerpark Primary	Sauchie	E Turnbull	34,000	0		0	0	(34,000)	(34,000)	0	Retention awaiting final valuation. Enabling funds from Hub used for feasibility studies. Project delayed to future years.		(34,000)	(34,000)	
10014	A15	Craigbank Primary School Refurbishment	Sauchie	E Turnbull	628,000	997		997	20,000	(608,000)	(628,000)	20,000	Project delayed		(608,000)	(608,000)	
10127	A17	St Serfs Primary School	Tullibody	E Turnbull	33,000	520		520	1,000	(32,000)	0	(32,000)	project reprofiled to 18/19		(32,000)	(32,000)	
10017	A18	School Estate - Tullibody South Campus	Tullibody	E Turnbull	1,825,000	417,606		417,606	1,825,000	0	0	0	Build to commence in 18/19 Budget realigned to reflect the Stage 1 completion planned for August 2017 as per council report 31st August 2017			0	
10018	A19	Village and Small Town Initiative including safer routes to communities	Tullibody	GD	502,100	370,744		370,744	502,100	0	0	0	Budget increased as per Council Report on 31st August 2017			0	
10019	A20	Network Infrastructure Improvement	Tullibody	J Munro	200,000	800		800	5,000	(195,000)	(195,000)	0	Due to timeline for Tullibody South, main works for this project will not be started until 18/19. Minor fees only in 17/18.		(195,000)	(195,000)	
10022	A23	Park, Play Area & Open Space Improvements	Tullibody / Clackmannan	I Doctor	50,000	21,210		21,210	50,000	0	-	0	All equipment and materials for safety surfacing have all been received. Works being completed by Land Services before the year end.			0	
10023	A24	Street Lighting Improvements	Tullibody/ Clackmannan	S Walker	450,000	307,261		307,261	450,000	0	-	0	Related to A31 - works ongoing and to be completed by 31 March			0	
10024	A25	Clackmannan Primary School Refurbishment/Locality Hub	Clackmannan	E Turnbull	1,562,500	236,705		236,705	460,000	(1,102,500)	(254,630)	(847,870)	Grant income received from SFT, budget required is therefore reduced in 17/18.	(254,630)	(847,870)	(1,102,500)	
10149	A57	Clackmannan Regeneration Project (Council)	Clackmannan	A Murray / A Khan	450,000	0		0	0	(450,000)	(450,000)	0	Main St Project & Lochies Road Project both under construction. Government Grant to be spent before Council budget. Council element to be used in 18/19 to finalise project.		(450,000)	(450,000)	
10149 B	A57 B	Clackmannan Regeneration Project (Grant Funding)	Clackmannan	A Murray / A Khan	1,590,000	870,042		870,042	1,572,927	(17,073)	(17,073)	0	Main St Project & Lochies Road Project both under construction - Offset by Income G3	(17,073)		(17,073)	
10163	A59	Fishcross Puffin Crossing	Fishcross	A Murray	40,000	0		0	0	(40,000)	-	(40,000)	Design in progress cfwd 18/19		(40,000)	(40,000)	
10164	A60	Community Enterprise Hub	Clackmannan	B Forbes	93,000	0		0	0	(93,000)	-	(93,000)			(93,000)	(93,000)	
10125	A61	Banchory Primary School	Tullibody	E Turnbull	238,000	246,164		246,164	246,164	8,164	5,709	2,455	Project complete	8,164		8,164	
10120	A62	Fishcross Primary School	Fishcross	E Turnbull	17,000	0		0	0	(17,000)	-	(17,000)	Saving £17k	(17,000)		(17,000)	
10132	A63	Sauchie Nursery School	Sauchie	E Turnbull	240,000	7,136		7,136	240,000	0	0	0	Additional funding from Government for 1140 hours early years			0	
TOTAL Tullibody/ Sauchie/ Clackmannan Area					8,088,600	2,521,897	0	2,521,897	5,418,191	(2,670,409)	(1,662,994)	(1,007,415)		(280,539)	(2,389,870)	(2,670,409)	
Hillfoots Area (Alva/Tillicoultry/Menstrie/Dollar)																	
10027	A29	Allotment Extension	Tillicoultry	I Doctor	10,000	0		0	10,000	0	-	0	Option now agreed with Community Council, Legal to complete lease paperwork, awaiting confirmation from Land Services on start date			0	
10028	A30	Flood Prevention Generator	Tillicoultry	GD	20,000	29,870		29,870	29,870	9,870	-	9,870	Works being undertaken by PCU	9,870		9,870	
10029	A31	Street Lighting Improvements	Tillicoultry / Alva	Scott Walker	1,215,040	778,197		778,197	1,215,040	0	-	0	Related to A24 - works ongoing and to be completed by 31 March			0	
10031	A32	Schools ICT Replacement	Alva Academy	J Munro	47,000	37,876		37,876	47,000	0	-	0	Work being carried out Q2 to Q3 (summer and oct breaks)			0	
10032	A33	Alva Community Campus/Locality Hub/ Primary school	Alva	E Turnbull	554,460	67,450		67,450	100,000	(454,460)	(250,000)	(204,460)	Majority of works to be completed in 18-19		(454,460)	(454,460)	
10034	A35	Tillicoultry Glen	Tillicoultry	I Doctor	16,000	0		0	0	(16,000)	-	(16,000)	A consulting engineer appointment was unsuccessful other design and build options being considered project not anticipated to commence prior to 31st March 2018		(16,000)	(16,000)	
10121	A38	Menstrie Primary School	Menstrie	E Turnbull	164,330	49,419		49,419	64,330	(100,000)	(100,000)	0	Significant investment required in future years, alarms & fire doors only in 17/18		(100,000)	(100,000)	
10038	A39	New Cemetery	Dollar	GD	200,000	993		993	20,000	(180,000)	(180,000)	0	Project rephased to reflect the anticipated start date of 1st April 2018 £180k carried forward to 18/19		(180,000)	(180,000)	
10039	A40	Village and Small Town Initiative including Playing field development	Dollar	B Forbes	125,000	1,893		1,893	2,000	(123,000)	-	(123,000)			(123,000)	(123,000)	

				RESPONSIBLE OFFICER	Amended Budget 17/18 £	Expenditure as at 31.12.17 £	Income as at 31.12.17 £	Net Expenditure as at 31.12.17 £	Projected out-turn to 31.3.18 £	Projected (Under) / Over spend as at 31.3.18 £	Projected (Under) / Over spend October 17 £	Movement from October to December £	Comments	Savings £	Carry Forward to 18/19 £	Projected (Under) / Over spend as at 31.3.18 £
10118	A65	Coalsnaughton Primary school	Coalsnaughton	E Turnbull	26,000	0		0	0	(26,000)	-	(26,000)	Project reprofiled works commencing 20/21		(26,000)	(26,000)
10119	A47	Strathdeven Primary	Dollar	E Turnbull	6,000	2,272		2,272	6,000	0	-	0	Retention awaiting valuation			0
TOTAL Hillfoots Area (Alva/Tillicoultry/Menstrie/Dollar)					2,383,830	967,971	0	967,971	1,494,240	(889,590)	(530,000)	(359,590)		9,870	(899,460)	(889,590)
All Clackmannanshire Areas - not seperated into an area																
10041	A42	Schools ICT Replacement - All primaries	All Clackmannanshire	J Munro	100,000	30,982		30,982	100,000	0	-	-	Works being carried our Q3 & Q4			0
10042	A43	Community Empowerment	All Clackmannanshire	C Jarvie	125,000	25,363		25,363	75,000	(50,000)	-	(50,000)	Community Grants Applications commenced Sept 17, £50k fwd to 18/19		(50,000)	(50,000)
10043	A44	2yr Old School Development	All Clackmannanshire	E Turnbull	37,000	-		0	37,000	-	-	-	Additional funding from Government for 1140 hours early years to be allocated to nurseries for adaptations			-
10147	A50	Free School Meal Equipment	All Clackmannanshire	Complete	7,110	28,144		28,144	7,110	-	-	-	Final Invoices only for 16/17 project			-
10156	A67	City Deal	All Clackmannanshire	G Dallas	500,000	6,350		6,350	250,000	(250,000)	(250,000)	0	Anticipated Timescale of Development work longer than expected. Awaiting decision from Scottish Government before commencement of projects, which will be completed over a 2 year period.		(250,000)	(250,000)
TOTAL All Clackmannanshire Areas - not seperated into an area					769,110	90,839	0	90,839	469,110	(300,000)	(250,000)	(50,000)		0	(300,000)	(300,000)
Total (A) Total Corporate Asset Management Strategy					12,072,240	4,063,368	0	4,063,368	8,076,840	(3,995,400)	(2,416,074)	(1,579,326)	Budget Re-alignment	(256,070)	(3,739,330)	(3,995,400)
(B) Property Asset Management Strategy :																
10045	B1	Statutory Compliance DDA Schools	All Clackmannanshire	E Turnbull	16,000	-		0	16,000	-	-	-	Majority of works to be undertaken in Quarter 2 & 3			-
10046	B2	Compliance - Asbestos Removal (Schools)	All Clackmannanshire	E Turnbull	40,000	-		0	40,000	-	-	-	Majority of works to be undertaken in Quarter 2 & 3			-
10047	B3	Childcare Residential Unit	tbc	M Porco	10,000	-		0	-	(10,000)	-	(10,000)	redundant project	(10,000)		(10,000)
Total (B) Total Property Asset Management Strategy :					66,000	0	0	0	56,000	(10,000)	0	(10,000)		(10,000)	0	(10,000)
(C) Roads Asset Management Strategy :																
10049	C2	- Flood Prevention	All Clackmannanshire	A Murray	86,000	991		991	66,000	(20,000)	-	(20,000)	Project briefs & procurement in preparation		(20,000)	(20,000)
10050	C3	- Cycle Routes	All Clackmannanshire	A Murray	80,000	-		0	-	(80,000)	350,000	(430,000)	Offset by income from Sustrans fwd to 18/19 £350k grant & £80k		(430,000)	(430,000)
10051	C4	- Carriageways	All Clackmannanshire	S Walker	1,450,000	957,600		957,600	1,450,000	0	-	0	Proceeding as planned - full budget will be spent			-
10052	C5	- Footways	All Clackmannanshire	S Walker	200,000	200,082		200,082	200,000	-	-	-	Proceeding as planned - full budget will be spent			-
10053	C6	- Surface Treatment	All Clackmannanshire	S Walker	100,000	100,000		100,000	100,000	-	-	-	Proceeding as planned - full budget will be spent			-
10054	C7	- Bridge Improvements	All Clackmannanshire	A Murray	111,000	67,715		67,715	100,000	(11,000)	-	(11,000)	£11k saving	(11,000)		(11,000)
10055	C8	- Road Safety	All Clackmannanshire	A Murray	131,200	64,272		64,272	131,200	-	-	-	Projects underway			-
10056	C9	- Lighting Replacement	All Clackmannanshire	S Walker	250,000	316,279		316,279	250,000	-	-	-	Proceeding as planned - full budget will be spent			-
10057	C10	Road & Footpath Improvements	All Clackmannanshire	S Walker	155,000	104,290		104,290	155,000	0	-	-	Proceeding as planned - full budget will be spent			0
Total (C) Total Roads Asset Management Strategy :					2,563,200	1,811,231	-	1,811,231	2,452,200	(111,000)	350,000	(461,000)	Offset by income from Sustrans	(11,000)	(450,000)	(461,000)
(D) Lands Asset Management Strategy :																
10061	D1	SWF/Wheeled Bins	Various	GD	30,000	0		0	30,000	0	-	-				0
Total (D) Total Lands Asset Management Strategy :					30,000	-	-	-	30,000	-	-	-				
(E) Fleet Asset Management Strategy :																
10062	E1	Vehicle & Machinery Replacement	N/A	S Blyth	634,000	292,002		292,002	634,000	-	-	-				-
Total (E) Total Fleet Asset Management Strategy :					634,000	292,002	0	292,002	634,000	0	0	0		0	0	0
(F) IT Asset Management Strategy :																
10064	F1	IT Infrastructure	tbc	J Munro	169,800	145,334		145,334	169,800	-	-	-	Upgrade of security systems work ongoing			-
10065	F2	Telecare	tbc	L Melville	75,000	21,770		21,770	75,000	-	-	-	Annual Budget			-
10066	F3	Social Services Integrated System	N/A	J Munro	100,000	25,686		25,686	50,000	(50,000)	(50,000)	0	Project Manager in post, half year staff costs for project initiation		(50,000)	(50,000)
10067	F4	Digital Transformation	N/A	J Munro	200,000	71,369		71,369	200,000	-	-	-	Wifi work carried over Q1 expect invoicing Q2			-
10068	F5	e-Building Standards	N/A	J Munro	10,000	-		0	10,000	-	-	-	work scheduled Q3			-
10069	F6	Managed Wi-fi	N/A	J Munro	0	29,656		29,656	-	-	-	-			-	
10070	F7	Financial Management System Replacement	N/A	L Sim	0	4,024		4,024	-	-	-	-	Final Invoices only for 16/17 project			-
10165	F8	CCTV - Kelliebank	N/A	T Carman	60,000	1,400		1,400	60,000	-	-	-			-	
10155	F9	Technology Enabled Care	N/A	L Melville	0	(150,000)		(150,000)	-	-	-	-			-	
Total (F) Total IT Asset Management Strategy :					614,800	299,239	(150,000)	149,239	564,800	(50,000)	(50,000)	0		0	(50,000)	(50,000)
TOTAL CAPITAL PROGRAMME					15,980,240	6,465,841	(350,000)	6,315,841	11,813,840	(4,166,400)	(2,116,074)	(2,050,326)		(277,070)	(4,239,330)	(4,516,400)
(G) Income																
1476	G1	Government Grant			(6,094,000)		(1,454,250)	(1,454,250)	(6,094,000)	0	-	-	Annual Government Grant			0
1476	G2	Specific Government Grant - CWSS			(70,000)			0	(70,000)	0	-	-			0	
1476	G3	Clackmannan Regeneration			(1,590,000)		(1,572,927)	(1,572,927)	(1,572,927)	17,073	17,073	-	Offset by expenditure - A57B	17,073		17,073
1476	G4	Dollar Development			(300,000)			0	0	300,000	-	300,000	Projects A39 & A40 fwd to 18/19		300,000	300,000
1476	G5	Scottish Future Trust Grant - Schools			0			0	(1,864,000)	(1,864,000)	(1,864,000)	0	SFT Grant Income	(1,864,000)		(1,864,000)
1476	G6	Sustrans		Alan Murray	0	0	0	0	0	(350,000)	350,000	350,000	Offset by expenditure - Cycle Routes C3	0	350,000	350,000
TOTAL CAPITAL PROGRAMME INCOME					(8,054,000)	0	(3,027,177)	(3,027,177)	(9,600,927)	(1,546,927)	(2,196,927)	650,000		(1,846,927)	650,000	(1,196,927)
NET CAPITAL PROGRAMME					7,926,240	6,465,841	(3,177,177)	3,288,664	2,212,913	(5,713,327)	(4,313,001)	(1,400,326)	Movement mainly due to Budget re-alignment for Tullibody South	(2,123,997)	(3,589,330)	(5,713,327)

Check total - 5,713,327 - 5,713,327

Housing Capital Programme 2017-18 Period to December 2017		Project Code	17-18 Net Budget	Net Expenditure to 31/12/17	Budget to 31/12/17	Forecast as at 31/03/18	Actual to Budget Variance	Forecast to Budget Variance	Comment	C/F to 2018-19
SCOTTISH HOUSING QUALITY STANDARD										
TACKLING SERIOUS DISREPAIR PRIMARY BUILDING ELEMENTS										
Structural Works										
Asbestos Testing for Council Houses 2013-17										
Asbestos Removal Works for Council Houses 2013-17										
Structural Works										
10071 25,000 4,063 20,833 20,000 (16,770) (5,000) Reactive work that will be less than budget										
10072 125,000 20,693 104,167 40,000 (83,474) (85,000) as programme moves away from Kitchens.										
150,000 24,756 125,000 60,000 (100,244) (90,000)										
SECONDARY BUILDING ELEMENTS										
Damp/Rot										
2013-17 Damp & Rot Works										
Damp/Rot										
10074 70,000 29,733 54,000 70,000 (24,267) 0 Expenditure more likely in winter months										
70,000 29,733 54,000 70,000 (24,267) 0										
Roofs / Rainwater / External Walls										
2014-17 Roof & Render Upgrading Works										
Roofs / Rainwater / External Walls										
10076 3,012,000 808,134 2,450,000 1,800,000 (1,641,866) (1,212,000) Programme working well with significant expenditure forecast until year end.										
3,012,000 808,134 2,450,000 1,800,000 (1,641,866) (1,212,000)										
Doors										
External Door Replacement 2014-18										
Window & Doors										
10077 10,000 1,393 8,000 10,000 (6,607) 0										
10,000 1,393 8,000 10,000 (6,607) 0										
Windows										
Window Replacement 2014-18 Sidey										
10078 1,000,000 1,098,695 833,330 1,610,000 265,365 610,000 Shortfall of work by Property Contracts being undertaken by private contractor.										
Window Replacement 2014-18 PCU										
10139 960,000 280,833 690,000 350,000 (409,167) (610,000) Other commitments has resulted in less work being completed than envisaged.										
1,960,000 1,379,528 1,523,330 1,960,000 (143,802) 0										
5,052,000 2,218,788 4,035,330 3,840,000 (1,816,542) (1,212,000)										
ENERGY EFFICIENCY										
Full/Efficient Central Heating										
2013/16 Central Heating Replacement										
10079 236,000 55,878 236,000 56,000 (180,122) (180,000) Work completed in this contract.										
Bowmar Community Energy Savings Programme (CESP)										
10080 183,000 0 61,000 0 (61,000) (183,000) Solution to this may now involve project moving to Roofing programme.										
2017/19 Central Heating Replacement										
10157 800,000 317,974 600,000 800,000 (282,026) 0 Programme started PH Jones. Expenditure forecast to spend out.										
Energy Efficiency Works										
10142 500,000 1,898 333,332 350,000 (331,434) (150,000) Returned tender competitively priced contract started.										
1,719,000 375,750 1,230,332 1,206,000 (854,582) (513,000)										
1,719,000 375,750 1,230,332 1,206,000 (854,582) (513,000)										
MODERN FACILITIES & SERVICES										

Housing Capital Programme 2017-18 Period to December 2017		Project Code	17-18 Net Budget	Net Expenditure to 31/12/17	Budget to 31/12/17	Forecast as at 31/03/18	Actual to Budget Variance	Forecast to Budget Variance	Comment	C/F to 2018-19
Kitchen Renewal										
Kitchen Replacement 2014-17		10082	91,000	0	60,000	0	(60,000)	(91,000)	New Contract now in place Property Contracts other commitments will mean less replacements than budgeted.	
Kitchen Replacement 2017-20 Kitchen Renewal		10158	1,365,300	183,368	975,000	400,000	(791,632)	(965,300)		
			1,456,300	183,368	1,035,000	400,000	(851,632)	(1,056,300)		
Bathrooms										
2016-20 Bathroom Replacements PCU Team		10141	50,000	34,738	37,500	50,000	(2,762)	0		
Bathrooms			50,000	34,738	37,500	50,000	(2,762)	0		
			1,506,300	218,106	1,072,500	450,000	(854,394)	(1,056,300)		
HEALTHY, SAFE & SECURE										
Safe Electrical Systems / CO Detectors										
Safe Electrical Rewire 2013-17		10087	740,000	289,652	616,670	361,500	(327,018)	(378,500)	Contract now completed with new one to be procured.	
Safe Electrical Testing		10159	60,000	0	40,000	0	(40,000)	(60,000)		
Safe Electrical Systems			800,000	289,652	656,670	361,500	(367,018)	(438,500)		
Communal Areas (Environmentals)										
2011-15 Rep/Up Door Entry Systems		10089	52,000	618	39,000	620	(38,382)	(51,380)	Mixed Tenure blocks still not completed. Contractor appointed and programme almost complete.	51,380
External Works : Fencing, Gates, Paths		10090	125,000	32,003	75,000	125,000	(42,997)	0		
Door Entry Upgrade Term Contract 2016-20		10160	125,000	12,568	93,750	125,000	(81,182)	0	Contractor appointed and programme identified.	
Communal Areas (Environmentals)			302,000	45,189	207,750	250,620	(162,561)	(51,380)		
			1,102,000	334,841	864,420	612,120	(529,579)	(489,880)		
NON-SHS ELEMENTS										
PARTICULAR NEEDS HOUSING (CITC)										
Conversions & Upgradings										
Conversions & Upgradings		10092	98,000	2,430	73,000	98,000	(70,570)	0	Bungalow conversion almost finished.	
Conversions & Upgradings			98,000	2,430	73,000	98,000	(70,570)	0		
Disabled Adaptations										
Aids & Adaptations 2013-17		10161	50,000	31,397	37,500	50,000	(6,103)	0		
Disabled Adaptations			50,000	31,397	37,500	50,000	(6,103)	0		
Environmental Improvements										
HRA Roads & Footpaths Improvements		10099	100,000	0	75,000	100,000	(75,000)	0	Dependent on Roads having available resources. Dependent on Land Services having available resources.	
MCB Tenant Community Improvement Fund		10100	278,000	27,542	221,332	278,000	(193,790)	0		
Environmental Improvements			378,000	27,542	296,332	378,000	(268,790)	0		
			526,000	61,369	406,832	526,000	(345,463)	0		
Council New Build Housing (Transforming Communities)										
Hallpark New Build		10103	25,000	15,712	15,700	15,710	12	(9,290)		
New Build - Fairfield School		10104	31,000	29,471	31,000	35,000	(1,529)	4,000		
New Build - Tilly Community Centre Phase 1a		10107	11,000	41,034	11,000	41,000	30,034	30,000	Retention greater than anticipated.	

Housing Capital Programme 2017-18 Period to December 2017		Project Code	17-18 Net Budget	Net Expenditure to 31/12/17	Budget to 31/12/17	Forecast as at 31/03/18	Actual to Budget Variance	Forecast to Budget Variance	Comment	C/F to 2018-19
New Build - Tilly Community Centre Phase 2		10109	20,000	0	9,300	20,000	(9,300)	0	Five properties purchased to date with three more possibly purchased	
Off The Shelf Purchase		10105	820,000	416,759	620,000	459,500	(203,241)	(360,500)		
Off The Shelf Refurbishment		10106	40,000	33,153	30,000	40,000	3,153	0		
Council New Build Housing (Transforming Communities)			947,000	536,129	717,000	611,210	(180,871)	(335,790)		
			947,000	536,129	717,000	611,210	(180,871)	(335,790)		
Other Costs / HBMS										
Construction Design Management		10143	20,000	33,238	20,000	35,000	13,238	15,000		
Computer Equipment - New (HBMS)		10111	60,000	12,712	50,000	60,000	(37,288)	0		
Lead Piping Replacement		10166	20,000	0	10,000	10,000	(10,000)	(10,000)	Current investigations on going	
Other Costs / HBMS			100,000	45,950	80,000	105,000	(34,050)	5,000		
			100,000	45,950	80,000	105,000	(34,050)	5,000		
TOTAL CAPITAL EXPENDITURE			11,102,300	3,815,689	8,531,414	7,410,330	(4,715,725)	(3,691,970)		
Sale of Council Property										
Sale of Council Houses		10112	0	(416,701)	0	(447,400)	(416,701)	(447,400)	Balance of Houses not settled by March 2017.	
Sale of Council Property			0	(416,701)	0	(447,400)	(416,701)	(447,400)		
NET EXPENDITURE			11,102,300	3,398,988	8,531,414	6,962,930	(5,132,426)	(4,139,370)	51,380	

POLICY

Appendix E

Service	Saving Type	Reference	Saving Description	Year One Saving (2017/18)	2017/18 Saving Green	2017/18 Saving Amber	2017/18 Saving Red	Description
				£	£	£	£	
Education	Policy	EDU 178 005	School crossing patrols	2,789	2,789	0	0	Reduction in posts are Menstrie and Redwell. Saving achieved
Education	Policy	EDU 178 006	Sports Development Charges (academic year)	18,750	18,750	0	0	Continuous monitoring throughout the year. On target to achieve savings in 17/18
Education	Policy	EDU 178 011	Music Tuition Fees	2,818	2,818	0	0	Actual income currently exceeds budget. Saving achieved
Education	Policy	EDU 178 006	School efficiencies	200,000	200,000	0	0	Allocated to schools. Compensating savings arising from the difficulties in recruiting teachers have offset the inability of schools to achieve this saving in their supplies budgets
Corporate	Policy	COU 178 013	Capital Programme	129,000	129,000	0	0	Saving achieved
Corporate	Policy	COU 178 019	Refresh Income and Charging Strategy and Rates	60,000	60,000	0	0	Saving expected to be achieved but dependant on demand. Will be monitored throughout the year
D&E	Policy	DAE 178 011	Review of Council Depots	155,000	126,041	0	28,959	Saving of £155K this year based on staffing changes in security, mailroom and stores. Full saving will not be achieved this year (detail within November Council report. There is a compensatory cash saving from the closure of Lime Tree House of £93,210.
D&E	Policy	DAE 178 004	Street Lighting	110,000	110,000	0	0	Savings achieved, reporting net underspend across St Lighting and Power of £19,460 at Dec outturn.
D&E	Policy	DAE 178 001	Glenochil Prison Partnership Working	6,000	0	0	6,000	Compensatory saving being achieved in Land Services
Housing	Policy	HCS 178 001	B&B Places	78,000	78,000	0	0	On target, client numbers low enough to achieve as long as numbers remain constant
Housing	Policy	HCS 178 008	Harmonise TU facilities time	11,236	11,236	0	0	Achieved
R&G	Policy	RAG 178 006	School meals	12,000	12,000	0	0	Implemented but saving may be impacted if take-up of school meals is reduced.
R&G	Policy	MCB RAG 039	Review of working week, role flexibility and other terms and conditions	363,000	0	0	363,000	Unsocial hours expenditure in 2016/17 was approx. £320k indicating potentially lower saving value. Council will have to dismiss and re-engage staff.
Social Services	Policy	SW 178 001	Respite care for adults	50,000	50,000	0	0	On target to achieve savings in 17/18
Social Services	Policy	SW 178 002	Adult social work	542,000	0	0	542,000	Review activity underway however this can be impacted by unforeseen changes in demand for services. Unlikely to be achieved as forecasts indicate service levels continue to exceed the budget.
Social Services	Policy		Children's Social Work	150,000	150,000	0	0	Proceeding - can be impacted by unforeseen events; plans in place for a further 3 young people to return from high cost placement home.
SCS	Policy	SCS 178 001	Review and target funding to voluntary organisations	37,500	37,500	0	0	Savings all implemented. However due to contractual notice period only part year implementation.
SCS	Policy	MCB SCS 006a	Roll out of hub model: Community and leisure Facilities	23,000	23,000	0	0	Staffing savings aspect completed. Discussions are still ongoing on buildings aspects and are now linked in to 2018-19 savings proposals.
TOTAL				1,951,093	1,011,134	0	939,959	
					52%	0%	48%	

MANAGEMENT EFFICIENCIES

Appendix F

Saving Type	Reference	Saving Description	Year One Saving (2017/18)	2017/18 Saving Green	2017/18 Saving Amber	2017/18 Saving Red	Description
			£	£	£	£	
Management Efficiencies	EDU 178 017	Education staff budget	605,758	258,000	347,758	0	One year cash saving looking at secondary school management structures have been agreed. Progress on saving was updated after School budgets were updated following the September census. Saving will continue to be monitored and updated based on actual staffing levels.
Management Efficiencies	COU 178 017	Business process efficiencies	200,000	0	200,000	0	Scope agreed focussed on income maximisation and commissioning and procurement efficiencies. Savings being achieved are mostly within Capital contracts.
Management Efficiencies	DAE 178 002	Environmental Health efficiencies	10,000	10,000	0	0	Savings achieved
Management Efficiencies	DAE 178 003	Trading Standards efficiencies	8,000	8,000	0	0	Savings achieved
Management Efficiencies	DAE 178 005	Fleet Review	83,720	51,280	32,440	0	Reduction in fleet asset is taking place, £51k achieved to-date. Service working on the achievement of the remaining saving.
Management Efficiencies	DAE 178 010	Review of Street Care	12,280	12,280	0	0	Full saving likely to be achieved.
Management Efficiencies	DAE 178 023	Business Loans fund	40,000	40,000	0	0	Fully achieved
Management Efficiencies	DAE 178 015	Waste treatment and refuse collection	110,000	110,000	0	0	Saving based on historic trend data and projections. Team Leader monitoring actual vs forecast position during year. Fully achieved per December outturn.
Management Efficiencies	DAE 178 020	Standby for School Alarms	20,000	0	0	20,000	Delay in implementation due to staff absence. Interim staff cover being recruited.
Management Efficiencies	DAE 178 018	Catering Service efficiency and income	300,000	300,000	0	0	Saving achieved
Management Efficiencies	DAE 178 009	Building Standards Efficiencies	59,594	59,594	0	0	Fully achieved as post is vacant
Management Efficiencies	DAE 178 013	D&E Vacancy management	70,000	70,000	0	0	Vacancy management savings achieved across the whole of D&E.
Management Efficiencies	DAE 178 014	Storage lease (Meals on Wheels)	8,000	8,000	0	0	Achieved - saving from storage of surplus furniture and stock (Unit 7 Trade Centre)
Management Efficiencies	DAE 178 016	Modern Apprentice	40,000	40,000	0	0	Fully achieved
Management Efficiencies	HCS 178 003	Housing Budget realignment	53,543	53,543	0	0	Fully achieved through staff reductions
Management Efficiencies	HCS 178 004	Staffing: Housing	46,128	46,128	0	0	Employee transferring to HRA & employee left
Management Efficiencies	HCS 178 005	Housing budget realignment	600,000	600,000	0	0	Saving on target to be achieved and will be monitored throughout the year
Management Efficiencies	HCS 178 006	Housing Staffing costs	29,000	29,000	0	0	Employee left service
Management Efficiencies	HCS 178 007	CCTV	15,000	15,000	0	0	Will be achieved pending any unforeseen maintenance problems
Management Efficiencies	HCS 178 008	Budget realignment (assets)	67,000	50,250	0	16,750	Moved across to Education. This post is only 75% work on Capital projects.
Management Efficiencies	RAG 178 001	Technology efficiency	40,000	12,000	28,000	0	Work ongoing to achieve full saving.
Management Efficiencies	RAG 178 002	Training Budget	30,000	30,000	0	0	Fully achieved
Management Efficiencies	RAG 178 003	Voluntary Severance	250,000	37,080	0	212,920	This is a corporate saving and will come from approved VSs in all services not already provided for in agreed savings. VS is still open to any staff coming forward and will be publicised throughout the year.
Management Efficiencies	RAG 178 004	Flexible working	20,000	0	20,000	0	Dependent on uptake by staff.
Management Efficiencies	RAG 178 005	External Audit Fee	4,000	4,000	0	0	Fully achieved
Management Efficiencies	SCS 178 002	Strategy & Customer Services vacancy management	11,242	11,242	0	0	Achieved
Management Efficiencies	SCS 178 003	Strategy & Performance grant finder	3,600	3,600	0	0	Achieved
			2,736,865	1,858,997	628,198	249,670	

68% 23% 9%

MANAGED CONTRACTION

Appendix G

Service	Saving Type	Reference	Saving Description	Year One Saving (201718)	2017/18 Saving Green	2017/18 Saving Amber	2017/18 Saving Red	Description
				£	£	£	£	
Education	Managed Contraction	Education	Reduction of posts in Sport, Youth, Central Support, Secondary School Management, teachers	101,671	99,854	1,817	0	£87k achieved via reduction in 3 posts. Severance has been approved for 2 Youth Workers posts. Discussions are ongoing around other posts.
D&E	Managed Contraction	Development & Environment	Reduction of posts in Economic Development, Transportation, Estates	97,005	97,005	0	0	Managed Contraction fully achieved through vacant posts.
Housing	Managed Contraction	Housing & Community Safety	Reduction of posts in Community Safety, Advice, Homelessness	84,378	84,378	0	0	Employees accepted VR
R&G	Managed Contraction	Resources & Governance	Reduction of posts in Finance, IT and HR	44,919	44,919	0	0	Fully achieved
SCS	Managed Contraction	Strategy & Customer	Reduction of posts in Strategy & Performance, Customer Services and Business Support	63,288	63,288	0	0	Achieved
TOTAL				391,261	389,444	1,817	0	
					100%	0%		

SERVICE REDESIGN

Appendix H

Service	Saving Type	Reference	Saving Description	Year One Saving (2017/18)	2017/18 Saving Green	2017/18 Saving Amber	2017/18 Saving Red	Description
				£	£	£	£	
Education	Service Redesign	Senior Management Education	Contribution to secondary school management & design as part of managed contraction in senior management roles based on retirements, vacancies and /or severance	193,000	193,000	0	0	£176k achieved via reduction in DHT posts in Academies and vacant post. £17k balance confirmed following update of school budgets following the Sept census.
Corporate	Service Redesign	Chief Officer Reduction	Contribution to longer term managed contraction of Chief Officers based on voluntary severance and/or vacancies	170,000	85,000	0	85,000	Dependant upon reorganisation proposals
Social Services	Service Redesign	Social Services R	Redesign of Staffing further to cessation of shared services	100,000	100,000	0	0	Redesign being implemented and Savings currently being achieved through vacancies.
TOTAL				463,000	378,000	0	85,000	

82%

18%

2016/2017 Year 2 Savings

Appendix I

			Year One Saving (2017/18)	2017/18 Saving Green	2017/18 Saving Amber	2017/18 Saving Red	Notes
			£	£	£	£	
Education			58,073	58,073	0	0	
Corporate			197,884	74,884	0	123,000	Voluntary Severance uptake
Development & Environment			430,038	341,138	0	88,900	30% TVR Savings unachieved
Housing			55,587	55,587	0	0	
Resource & Governance			201,069	131,825	69,244	0	
Social Services			192,293	147,998	0	44,295	Unachieved TVR Savings
Strategy & Customer Services			127,138	127,138	0	0	
TOTAL 2016-17 Year 2 Savings			1,262,082	936,643	69,244	256,195	
				74.2%	5.5%	20.3%	

